



BUSINESS TAXES LAW GUIDE

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INTRODUCTION



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Published by the

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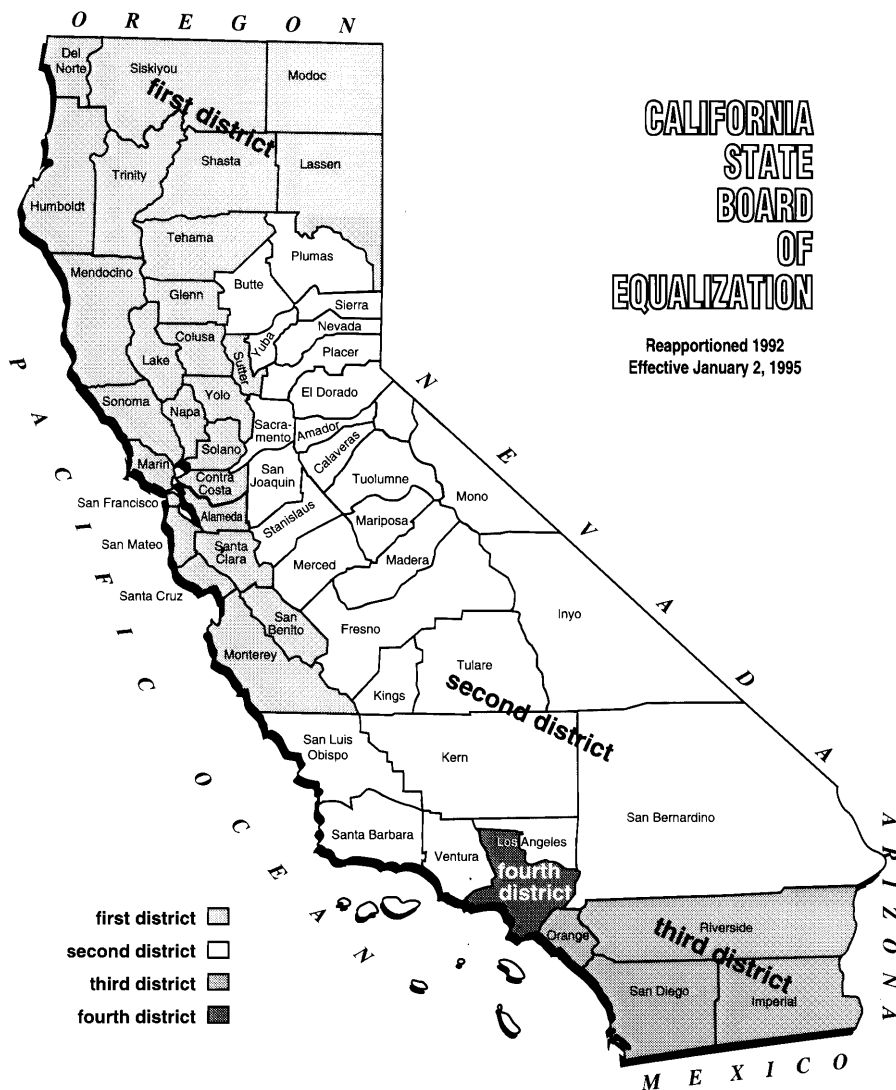
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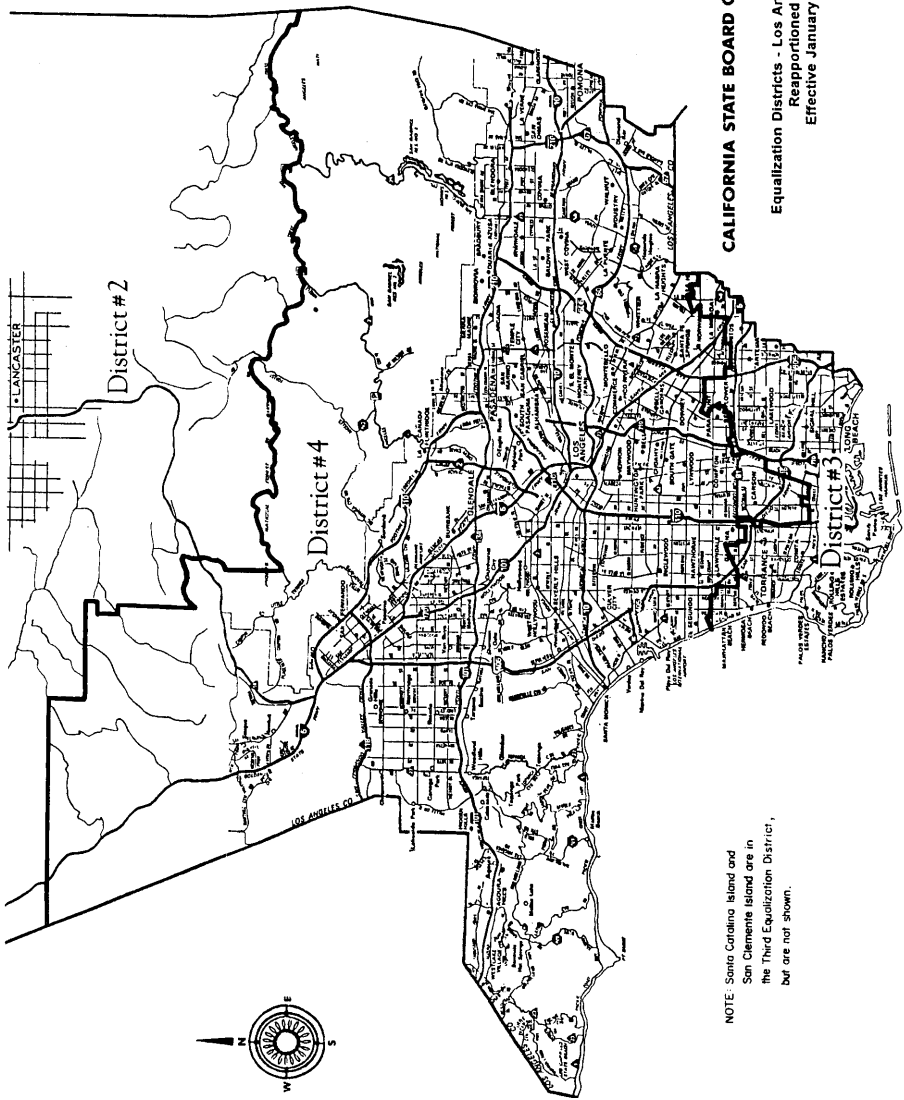
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2001-1





NOTE: Santa Catalina Island and San Clemente Island are in the Third Equalization District, but are not shown.

CALIFORNIA STATE BOARD OF EQUALIZATION
Equalization Districts - Los Angeles County Detail
Reapportioned 1992
Effective January 2, 1995

STATE BOARD OF EQUALIZATION

Headquarters Office
450 N Street
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Sacramento, CA 94279-0001

Sales and Use Tax Department
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Freda L. Orendt-Evans, Chief of Field Operations

Property and Special Taxes Department
David J. Gau, Deputy Director

DISTRICT ADMINISTRATORS, SALES AND USE TAX

Culver City—AS	Josef Colman	Santa Ana—EA	Angela Lealuga
Norwalk—AA	Michael A. Templeton	Santa Rosa—JH	Robert L. Reichmuth
Oakland—CH	Randie L. Henry	Torrance—AB	Wayne H. Mashihara
Riverside—EH	Gerard T. Haff	Van Nuys—AC	Alan J. Stagner
Sacramento—KH	James A. Atwood	Ventura—AR	Michael L. Webber
San Diego—FH	Craig J. Clauson	West Covina—AP	Sheila C. Montooth
San Francisco—BH	Wolfgang Liebelt	Sacramento—OH	Bruce E. Henline
San Jose—GH	Stanley J. Rose	(Out of State)	

FIELD OFFICES

<u>CITIES</u>	<u>ADDRESS</u>	<u>TELEPHONE NUMBER</u>
Bakersfield	1800 30th Street, Suite 380, PO Box 1728, 93302-1728	(661) 395-2880
Culver City	5901 Green Valley Circle, 2nd Floor, PO Box 3652, 90231-3652	(310) 342-1000
El Centro *	1550 West Main Street, 92243-2832	(760) 352-3431
Eureka **	134 D Street, Suite 301, PO Box 4884, 95502-4884	(707) 445-6500
Fresno	5070 N. Sixth Street, Suite 110, PO Box 28580, 93729-8580	(559) 248-4219
Kearny Mesa **	5473 Kearny Villa Road, Suite 300, San Diego, 92123	(858) 636-3191
Laguna Hills	23141 Moulton Parkway, Suite 100, PO Box 30890, 92654-0890	(949) 461-5711
Norwalk	12440 E. Imperial Highway, Suite 201, PO Box 409, 90651-0409	(562) 466-1694
Oakland	1515 Clay Street, Suite 303, 94612-1432	(510) 622-4100
Rancho Mirage	42-700 Bob Hope Drive, Suite 301, 92270-7167	(760) 346-8096

* Board staff is available on Wednesdays and Thursdays only
Office hours 8-5 M thru F except: ** 8-12 & 1-5 M thru F

FIELD OFFICES (Continued)

<u>CITIES</u>	<u>ADDRESS</u>	<u>TELEPHONE NUMBER</u>
Redding	<u>2881 Churn Creek Road, Suite B, 96002</u> PO Box 492529, 96049-2529	(530) 224-4729
Riverside	3737 Main Street, Suite 1000, 92501-3395	(909) 680-6400
Sacramento	3321 Power Inn Road, Suite 210, 95826-3889	(916) 227-6700
Salinas	111 East Navajo Drive, Suite 100, 93906-2452	(831) 443-3003
San Diego	1350 Front Street, Rm 5047, 92101-3698	(619) 525-4526
San Francisco	<u>121 Spear Street, Suite 460, 94105-1584</u>	(415) <u>356-6600</u>
San Jose	250 South Second Street, 95113-2706	(408) 277-1231
San Marcos	334 Via Vera Cruz, Suite 107, 92069-2694	(760) 510-5850
Santa Ana	28 Civic Center Plaza, Rm 239, PO Box 22029, 92702-2029	(714) 558-4059
Santa Rosa	50 D Street, Rm 230, PO Box 730, 95402-0730	(707) 576-2100
Stockton	31 East Channel Street, Rm 264, PO Box 1890, 95201-1890	(209) 948-7720
Suisun City	333 Sunset Avenue, Suite 330, 94585-2003	(707) 428-2041
Torrance	680 W. Knox Street, Suite 200, PO Box T, 90508-0270	(310) 516-4300
Van Nuys	15350 Sherman Way, Suite 250, 94106 PO Box 7735, 91409-7735	(818) 904-2300
Ventura	4820 McGrath Street, Suite 260, 93003-7778	(805) 677-2700
West Covina	1521 West Cameron Avenue, Suite 300, 91790-2738 PO Box 1500, 91793-1500	(626) 480-2700

OUT-OF-STATE FIELD OFFICES

Sacramento	3321 Power Inn Road, Suite 130, PO Box 188268, 95818-8268	(916) 227-6600
Chicago, Illinois	120 North La Salle St, Ste 1600, 60602-2412	(312) 201-5300
New York, N.Y.	205 East 42nd Street, Ste 1100, 10017-5706	(212) 697-4680
Houston, Texas	1155 Dairy Ashford, Suite 550, 77079-3007	(281) 531-3450

[illegible]

Board publications available to the public without charge.

PAMPHLET
NUMBERS

- 1 California Sales and Use Tax Law
- 2 California Uniform Local Sales and Use Tax Law, and California
Transactions and Use Tax Law, and Additional Local Taxes
- 3 California Use Fuel Tax Law
- 4 California Cigarette and Tobacco Products Tax Law
- 5 California Alcoholic Beverage Tax Law
- 6 California Motor Vehicle Fuel License Tax Law
- 6A California Motor Vehicle Fuel Tax Law
- 7 California Tax on Insurers Law
- 8 Private Railroad Car Tax Law
- 9 Tax Tips for Constructions and Building Contractors
- 10 Energy Resources Surcharge Law
- 11 California Energy Resources Surcharge Regulations
- 12 California Use Fuel Tax Rules and Regulations¹
- 14 Motor Vehicle Fuel License Tax Regulations
- 15 Cigarette Tax Regulations
- 16 Alcoholic Beverage Tax Regulations
- 17 Appeals Procedures
- 18 Tax Tips for Nonprofit Organizations
- 19 Diesel Fuel Tax Law
- 20 California Emergency Telephone Users Surcharge Law
- 21 State Board of Equalization
- 22 Tax Tips for the Dining and Beverage Industry²
- 24 Tax Tips for Liquor Stores³
- 25 Tax Tips for Auto Repair Garages and Service Stations¹
- 26 Tax Information Bulletin Index
- 27 Tax Tips for Drug Stores
- 28 Tax Information for City and County Officials
- 29 California Property Tax
- 30 Residential Property Assessment Appeals
- 31 Tax Tips for Grocery Stores⁴
- 32 Tax Tips for Sales to Purchasers from Mexico¹
- 33 Making Sales in California⁵
- 34 Tax Tips for Motor Vehicle Dealers
- 35 Tax Tips for Interior Designers and Decorators
- 36 Tax Tips for Veterinarians
- 37 Tax Tips for the Graphic Arts Industry
- 38 Tax Tips for Advertising Agencies
- 39 California Emergency Telephone Users Surcharge Regulations
- 40 Tax Tips for Watercraft Industry
- 41 Taxes and Fees Administered by the Board of Equalization
- 42 Resale Certificate Tips¹

Board Publications—(Contd.)

PAMPHLET
NUMBERS

- 43 Timber Yield Tax Law
- 44 Tax Tips for District Taxes
- 45 Tax Tips for Hospitals
- 46 Tax Tips for Leasing of Tangible Personal Property in California
- 47 Mobilehomes and Factory-Built Housing
- 48 Property Tax Exemptions for Religious Organizations
- 49 California Underground Storage Tank Maintenance Fee Law
- 50 Guide to the International Fuel Tax Agreement ¹
- 50A Introduction to the International Fuel Tax Agreement ¹
- 51 Guide to Board of Equalization Services ⁴
- 52 Vehicles and Vessels: How to Request an Exemption from California Use Tax
- 53 Guide to the Managed Audit Program
- 54 Tax Collection Procedures
- 55 Homeowners and Renters Assistance Appeals
- 56 Offers-In-Compromise
- 58A How to Inspect and Correct Your Records
- 59 Local Motor Vehicle Fuel Taxation Law
- 60 Hazardous Substances Tax Law
- 61 Sales and Use Taxes: Exemptions and Exclusions
- 62 Tax Tips for Locksmiths
- 64 Tax Tips for Jewelry Stores
- 66 Tax Tips for Retail Feed and Farm Supply Stores
- 67 Instructions for Reporting State Assessed Property
- 67GE Instructions for Reporting State Assessed Property, Gas and Electric Companies
- 67LE Instructions for Reporting State Assessed Property, Telephone Companies—Local Exchange Carriers
- 67PL Instructions for Reporting State Assessed Property, Intercounty Pipelines and Watercourses
- 67RC Instructions for Reporting State Assessed Property, Telephone Companies—Radio Common Carriers
- 67RF Instructions for Reporting State Assessed Property, Railcar Maintenance Facilities
- 67RR Instructions for Reporting State Assessed Property, Railroad Companies
- 67TC Instructions for Reporting State Assessed Property, Telecommunication Carriers
- 67TR Instructions for Reporting State Assessed Property, Telecommunication Resellers
- 67WT Instructions for Reporting State Assessed Property, Telephone Companies—Wireless Carriers
- 68 Tax Tips for Photographers, Photo Finishers and Film Processing Laboratories

Board Publications—(Contd.)

PAMPHLET
NUMBERS

- | 69 California Integrated Waste Management Fee Law
- | 70 The California Taxpayer's Bill of Rights ⁴
- 71 California City and County Sales and Use Tax Rates
- 72 Summary of Constitutional and Statutory Authorities
- 73 Your California Seller's Permit ⁴
- 74 Closing Out Your Seller's Permit ¹
- 75 Interest and Penalty Payments
- | 76 Audits ²
- 78 Certification Program for Property Tax Appraisers
- 79 Documented Vessels and California Tax
- 79A Aircraft and California Tax
- 79B California Individual Use Tax
- | 80 Electronic Funds Transfer Information Guide
- 80A EFT Program: ACH Credit Information
- 80B Electronic Funds Transfer Program
ACH Debit Information
- | 81 Franchise and Personal Income Tax Appeals
- 82 Prepaid Sales Tax on Sales of Fuel
- 83 California Tire Fee
- 84 Use Fuel Permit Requirements ¹
- 86 Timber Yield Tax
- 87 Guide to the Timber Yield Tax
- 88 Underground Storage Tank Fee
- 89 Local Entity Ownership Program: Frequently Asked Questions
- 90 Environmental Fee
- 91 Tire Recycling Fee
- 92 Alcoholic Beverage Tax
- | 93 Cigarette and Tobacco Products Tax
- 94 Occupational Lead Poisoning Prevention Fee
- 100 Shipping and Delivery Charges ¹
- 101 Sales Delivered Outside California ¹
- 102 Sales to the U.S. Government ¹
- 103 Sales for Resale ¹
- 104 Sales to Residents of Other Countries ¹
- 105 District Taxes and Delivered Sales ¹
- 106 Gift Wrapping Charges
- 107 Do You Need a California Seller's Permit? ¹
- 108 When is Labor Taxable? ¹
- 109 Are Your Internet Sales Taxable?

¹ Also available in Spanish.² Also available in Korean and Spanish.³ Also available in Korean.⁴ Also available in Chinese, Korean, Spanish, and Vietnamese.⁵ Available in Arabic, Armenian, German, Portuguese, Pilipino, and Punjabi.

Board Publications—(Contd.)

PAMPHLET
NUMBERS

- 110 California Use Tax Basics
- 111 Operators of Swap Meets, Flea Markets and Special Events
- 112 Purchases From Out-of-State Vendors¹
- 113 Coupons and Sales Tax
- 114 Consignment Sales
- 115 Applying Sales Tax to Tips
- 116 Sales and Use Tax Records

INDIVIDUAL COPIES

Annual Report of the State Board of Equalization
Taxable Sales in California
Hearing Procedures of the State Board of Equalization
Sales and Use Tax Regulations
Uniform Local Sales and Use Tax Regulations
Transactions (Sales) and Use Tax Regulations
Motor Vehicle Fuel License Tax Regulations
Use Fuel Tax Regulations
State of California Sales Tax Reimbursement Schedules
Tax Information (Published Quarterly)

Board publication available at cost.

Business Taxes Law Guide and Property Taxes Law Guide—for
information and cost, write
State Board of Equalization, Publications Order Desk,
3920 West Capitol, MIC: WS, West Sacramento, CA 95691,
1-800-400-7115

